

SAMARITANS EALING BRANCH

REGISTERED CHARITY 1173588

REPORT AND ACCOUNTS FOR THE YEAR ENDED

31 MARCH 2022

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The Trustees have pleasure in presenting their report and accounts for the year ended 31 March 2022 for Samaritans Ealing Branch (the 'Branch' or the 'Charity').

Objectives and activities

The objects of the Charity are:

- To enable persons in Ealing, Hammersmith, Hounslow, the surrounding areas and elsewhere who are experiencing feelings of distress or despair, including those who may be at risk of suicide, to receive confidential emotional support at any time of the day or night in order to improve their emotional health and to reduce the incidence of suicide;
- To promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health; and
- To collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these objects to work for the assistance of persons who are suicidal, despairing or in distress by providing a service primarily under direction.

The Board of Trustees is satisfied that the services provided by the Branch are for the public benefit. The Branch has continued to offer its services in accordance with its objectives and no changes are expected in the future.

Achievements and performance

The Charity's main operation is the recruitment, training and provision of volunteer listeners to provide confidential support to people who contact the national Samaritans telephone or email service. In addition to this, the Charity also provides in-person support at the principal office and conducts various off-site listening activities at train stations, music events, schools and in HMP Wormwood Scrubs.

The Charity's key operational metric is the number of Closures incurred due to not being able to have sufficiently trained volunteers available for a shift. The Charity operates a minimum 96 shifts per week.

Number of Closures for the year ended 31 March 2022: 123

Number of Closures for the year ended 31 March 2021: 32

The target for the number of Closures is nil.

The number of closures during the year ended 31 March 2022 was mostly due to the impact of the ongoing Coronavirus pandemic and to allow necessary building works.

Financial review

Statement of financial activities

The Branch recorded a surplus of £41,449 (prior year: surplus of £5,225).

Income amounted to £74,752 (prior year: £32,799), reflecting one-time legacy bequests of £52,295 received during the current financial year.

Branch income is made up from individual donations, donations / grants from organisations and charitable trusts, legacy bequests, and fundraising. We thank all our donors for their continued support of our work.

Expenditure for the year was £33,303 (prior year: £27,574). The Trustees constantly work to minimise the operating costs of the Branch.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022 (continued)

Financial review (continued)

Reliable Revenue / Cash Costs metric

The Branch uses the key financial metric of assessing "Reliable Revenue" (revenue which, while not contractually committed, is expected to be received each financial year) versus "Cash Costs" (defined as total costs excluding depreciation) of operating the Branch.

The target of the metric is that Reliable Revenue should be equal or greater than Cash Costs, which would ensure the finances of the Branch were long-term sustainable.

The Reliable Revenue / Cash Costs metric is calculated as follows:

	2022 £	2021 £
Recurring donations	1,954	1,232
Gift aid on recurring donations	489	308
Christmas cards sales profits	1,117	660
Christmas raffle income	-	230
Prison-related income	3,326	2,514
Reliable Revenue	6,886	4,944
 Total expenditure	33,303	27,574
Less depreciation	(14,342)	(11,977)
Cash costs	18,961	15,597
 Reliable Revenue / Cash Costs	36%	32%

It is planned that the Reliable Revenue / Cash Costs metric will improve in the coming financial years.

Reserves policy and management

In the Balance Sheet, the net book value of tangible assets of £118,241 (prior year: £104,631) is matched by the Fixed Assets Fund, and £1,050 (prior year: £4,700) is held in a Designated Fund to pay for committed significant expenditure in the following financial year. This leaves the General Fund of £69,042 (prior year: £37,553) to meet the needs of the reserves policy.

With effect from 1 April 2020, the Trustees amended the Branch's reserve policy to maintain a General Fund equal to at least 12 months' total costs (£33,303) to reflect the need to generate sufficient surpluses to enable the replacement and enhancement of fixed assets in a timely manner.

The Trustees believe that the reserves policy is appropriate given the relatively low level of Reliable Revenue versus Cash Costs, which means that the Branch may need to fund initial / ongoing expenditures from reserves while additional donations are raised.

The reserves policy is reviewed by the Trustees on an annual basis to ensure it remains appropriate for the Branch and substantial excess funds are not accumulated.

Going concern

The Trustees do not believe that there is any immediate financial risk to the Branch so the going concern basis of accounting is appropriate.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022 (continued)

Structure, governance and management

The Branch is a Charitable Incorporated Organisation and is a public benefit entity. The Branch is governed by a constitution that is reviewed periodically by the Trustees to ensure it is still appropriate.

The majority of the Branch's Trustees also act as listening volunteers. Trustees are interviewed by the Director and appointed by a vote of the Board of Trustees. Appointments are then confirmed at the next Annual General Meeting by a vote of the Members of the Branch.

The appointment of a new Director involves the participation of the London Regional Director of Samaritans Central Charity and other Branch Directors as necessary to ensure a fair and robust selection process.

Reference and administrative information

Charity name: Samaritans Ealing Branch

Working names: Ealing Samaritans
SAMARITANS (Ealing, Hammersmith and Hounslow Branch)

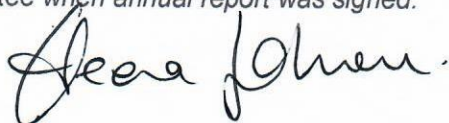
Charity registration number: 1173588

Principal office: 26 Junction Road, Ealing, London W5 4XL

Board of Trustees

Heena Johnson*, Director
Eileen Parker*, Secretary
Kevin Collett*, Treasurer
David Arch* (appointed 15 November 2021)
Sally Everson* (appointed 15 April 2021)
Roger Green*
Robert Jackson*
Charles Kingsmill (resigned 9 September 2021)
Susie Mullen (resigned 9 September 2021)

* Trustee when annual report was signed.



Heena Johnson
Director

Date: 20 June 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and Accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice ('United Kingdom Accounting Standards').

The law applicable to charities in England and Wales requires the Trustees to prepare Accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these Accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP ('Statement of Recommended Practice');
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the Accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions, disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the Accounts comply with the Charities Act 2011, and the provisions of the Charity's constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SAMARITANS EALING BRANCH FOR THE YEAR ENDED 31 MARCH 2022

I report on the unaudited accounts for the year ended 31 March 2022 as set out on pages 7 to 13.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE INDEPENDENT EXAMINER

As described on page 5, you as the Trustees are responsible for the preparation of the accounts; you consider that the audit requirement of Section 144 of the Charities Act 2011 does not apply and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the following requirements have not been met:
 - a) to keep accounting records in accordance with section 130 of the Charities Act;
 - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act.
- or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Lisa Jain ACA CA(SA)
Address: 2 Weymouth Avenue, London W5 4SA
Date

20 June 2022.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted Funds	Restricted Funds	Total	Total
		2022	2022	2022	2021
		£	£	£	£
Income from:					
Donations and legacies		64,298	-	64,298	23,031
Activities for generating funds		6,724	-	6,724	6,884
Charitable activities		3,326	-	3,326	2,514
Gifted fixed assets		-	-	-	-
Other income		404	-	404	370
Total Income	2	74,752	-	74,752	32,799
Expenditure on:					
Fundraising costs		399	-	399	368
Charitable activity costs		8,978	-	8,978	6,034
Support costs		8,795	-	8,795	8,464
Governance costs		789	-	789	731
Depreciation		14,342	-	14,342	11,977
Total Expenditure	3	33,303	-	33,303	27,574
Net income for the year		41,449	-	41,449	5,225
Reconciliation of funds:					
Funds brought forward		146,884	-	146,884	141,659
Funds carried forward	8	188,333	-	188,333	146,884

The notes form part of these Accounts.

BALANCE SHEET
AS AT 31 MARCH 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	5	118,241	104,631
Current assets			
Stock		1,628	600
Debtors	6	7,222	5,684
Cash at bank		67,486	39,426
		<u>76,336</u>	<u>45,710</u>
Creditors: due within one year	7	(6,244)	(3,457)
Net current assets		<u>70,092</u>	<u>42,253</u>
Net assets		<u>188,333</u>	<u>146,884</u>
Funds of the Charity:			
General Fund		69,042	37,553
Designated Fund		1,050	4,700
Fixed Assets Fund		118,241	104,631
Total Unrestricted Funds		<u>188,333</u>	<u>146,884</u>
Total Funds	8	<u>188,333</u>	<u>146,884</u>

These Accounts were approved by the Board of Trustees and were signed on their behalf by:



Kevin Collett
Treasurer

Date: 20 June 2022

The notes form part of these Accounts.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

CHARITY INFORMATION

The Branch is a Charitable Incorporated Organisation (registered number 1173588), which is domiciled in the UK and is a public benefit entity. The principal address is 26 Junction Road, Ealing, London W5 4XL.

1. ACCOUNTING POLICIES

ACCOUNTING BASIS

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The Branch constitutes a public benefit entity as defined by FRS 102.

PRESENTATION CURRENCY

The accounts are presented in pound sterling and are rounded to the nearest pound.

ASSESSMENT OF GOING CONCERN

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The Trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The Trustees of the Charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees are of the opinion that the Charity will have sufficient resources to meet its liabilities as they fall due.

VOLUNTEER HELP

The value of voluntary help received is not included in the accounts.

RECOGNITION OF INCOME

Income is included in the Statement of Financial Activities when the sums are receivable.

INCOME WITH RELATED EXPENDITURE

Where income has related expenditure, the income and related expenditure are reported gross in the Statement of Financial Activities.

TAX RECLAIMS ON DONATIONS AND GIFTS

Income from tax reclaims is included in the Statement of Financial Activities when the associated donation is recognised.

INVESTMENT INCOME

This is included in the Statement of Financial Activities when received.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

1. ACCOUNTING POLICIES (continued)

GIFTED FIXED ASSETS

Gifted fixed assets are recognised in the Statement of Financial Activities at their fair value.

LIABILITY RECOGNITION

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Branch to pay out resources.

FIXED ASSETS

Tangible fixed assets for use by the Branch

The freehold property is stated at cost and the Branch does not have a policy of revaluation.

Expenditure in excess of £200, which can be used for more than one year, are capitalised and depreciated over the asset's useful economic life.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful economic lives:

Fixtures and Fittings	Four years
IT equipment	Three years

The freehold property is not depreciated as the property is maintained in a good state of repair and in the opinion of the Trustees such provision would be immaterial.

RESERVES

General Fund (Unrestricted Funds)

This represents the general reserve of the Branch which is used to fund the operating costs of the Branch.

Fixed Assets Fund (Unrestricted Funds)

This represents the cost of the property and the depreciated cost of fixed assets used for the Branch's activities. Purchases of fixed assets are funded by transfers into this Fund from either the General Fund or Designated Fund. Fixed assets gifted to the Branch are recognised at fair value as income in this Fund.

Designated Fund (Unrestricted Funds)

This Fund has been established by the Trustees to provide for planned future building maintenance / renovation works, which may arise from time-to-time, and for other substantial committed expenditure.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

2. ANALYSIS OF TOTAL INCOME

	2022 £	2021 £
One-off donations	7,077	6,213
Recurring donations	1,954	1,232
Total Gift Aid income	892	650
Grants	2,080	14,936
Legacies	52,295	-
Donations and legacies	64,298	23,031
Sponsored events revenue	5,607	5,994
Christmas card sales profits	1,117	660
Christmas raffle	-	230
Activities for generating funds	6,724	6,884
Prison-related income	3,326	2,514
Charitable activities	3,326	2,514
Gifted fixed assets	-	-
Other income	404	370
Total income	74,752	32,799

3. ANALYSIS OF TOTAL EXPENDITURE

	2022 £	2021 £
Variable costs	183	152
Fixed costs	216	216
Fundraising costs	399	368
Volunteer costs	2,912	2,602
Telecoms costs	1,556	2,135
Samaritans Central Charity costs	4,510	1,297
Charitable activity costs	8,978	6,034
Premises costs	7,305	7,319
Office and running costs	1,490	1,128
Other costs	-	17
Support costs	8,795	8,464
Accounting costs	704	696
AGM costs	85	35
Governance costs	789	731
Depreciation	14,342	11,977
Total expenditure	33,303	27,574

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

4. DETAILS OF CERTAIN ITEMS OF EXPENDITURE

TRUSTEE REMUNERATION AND EXPENSES

No remuneration or expenses were paid to any Trustee nor any persons connected with them during the year except for the reimbursement of expenditure made on behalf of the Branch, in the form of 'volunteer costs' as shown in note 3 above.

INDEPENDENT EXAMINATION OF ACCOUNTS

The fee for the independent examination of the accounts is £704 (prior year: £696).

EMPLOYEES

The Charity has no employees and relies solely on volunteers.

5. TANGIBLE ASSETS

	Freehold building £	Fixtures and fittings £	IT equipment £	Total £
Cost:				
At 1 April 2021	85,231	44,297	7,030	136,558
Additions		25,082	2,870	27,952
Disposals	-	(26,219)	(1,829)	(28,048)
At 31 March 2022	85,231	43,160	8,071	136,462
Depreciation:				
At 1 April 2021	-	30,360	1,567	31,927
Charge for year	-	11,489	2,853	14,342
Disposals	-	(26,219)	(1,829)	(28,048)
At 31 March 2022	-	15,630	2,591	18,221
Net book value at 31 March 2022	85,231	27,530	5,480	118,241
Net book value at 31 March 2021	85,231	13,937	5,463	104,631

6. DEBTORS

	2022 £	2021 £
Accounts receivable	2,682	1,137
Accrued revenue	2,990	1,865
Prepayments	1,550	2,682
	7,222	5,684

7. Creditors: due within one year

	2022 £	2021 £
Accounts payable	4,788	990
Accruals	1,456	2,467
	6,244	3,457

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

8. MOVEMENT IN FUNDS

	General Fund	Designated Fund	Fixed Assets Fund	Total Unrestricted Funds	Total Funds
	£	£	£	£	£
At 1 April 2021	37,553	4,700	104,631	146,884	146,884
Income	74,752	-	-	74,752	74,752
Expenditure	(18,961)	-	(14,342)	(33,303)	(33,303)
Transfers	(24,302)	(3,650)	27,952	-	-
At 31 March 2022	69,042	1,050	118,241	188,333	188,333